



Guide to an Application for a Certificate of Authorization for Health Profession Corporations (Initial Registration and Renewals)

As a result of amendments to the *Regulated Health Professions Act* (RHPA) (including Regulations), the *Health Professions Procedural Code* and the *Business Corporations Act* (BCA), regulated health professionals are permitted to incorporate for the purpose of practising a health profession, providing they obtain Certificates of Authorization from their respective health profession Colleges.¹ The provisions outline the conditions and requirements that must be met in order to obtain a Certificate of Authorization from a College, and include:

- with respect to Massage Therapy, all of the issued and outstanding shares of the corporation shall be legally and beneficially owned, directly or indirectly, by one or more registrants of the same profession, who hold a certificate of registration issued by the College;
- all officers and directors of the corporation must be shareholders of the corporation;
- the articles of the professional corporation must provide that the corporation cannot carry on a business other than the practice of the profession governed by the College and activities related to or ancillary to the practice of the profession;
- the name of the corporation must include the words "Professional Corporation" or "Société Professionnelle" and comply with the other rules respecting the names of professional corporations discussed below.

In order to obtain an initial² Certificate of Authorization from the College of Massage Therapists of Ontario (hereafter the "College"), a corporation must complete and submit to the College an application, in a form approved by the College, along with certain information and documents as required by Regulation. There are 4 sections which must be completed. You may wish to refer to section 3.2 of the *BCA* and Ontario Regulation 39/02 under the *Regulated Health Professions Act*, "Certificates of Authorization" (the Regulation) which are appended to this Guide.

There may be significant tax consequences for not complying with the requirements for professional corporations. Applicants are urged to seek their own professional advice on those issues.

¹ Ontario Regulation 39/02 under the Regulated Health Professions Act, "Certificates of Authorization", s (1).

² For annual renewal of Certificate of Authorization see section on renewals in this Guide



NAME AND ADDRESS OF CORPORATION

Corporate Name

The name of the corporation must meet the requirements set out in section 3.2 of the *Business Corporations Act* and the Regulation.

The regulation requires the following:

- the corporation shall not have a number name;
- the corporate name must include the words "Professional Corporation" or "Société Professionnelle" as one continuous phrase;
- the corporate name must include the surname of one or more shareholders of the corporation as the surname is set out in the College register;
- the corporate name may also include the shareholder's given name, one or more of the shareholder's initials or a combination of his or her given name and initials;
- the corporate name must indicate the health profession practised by the shareholders (i.e., "Massage Therapy");
- the corporate name must not include any information other than that permitted or required under the *Business Corporations Act* or the Regulation as outlined above;³
- the corporate name must not violate the provisions of any other Act.

Please ensure that the name of your corporation is set out as follows, although you may also include the shareholder(s) first name(s) and/or initial(s) in conjunction with the shareholder(s) last name(s):

[Shareholder(s) Last Name] Massage Therapy Professional Corporation

Practice Name

If the practice name is different from the corporate name, provide the name under which the corporation practices. The practice name must be registered in compliance with the *Business Names Act*.

Business Address of the Corporation

This must be the actual corporate address of the corporation and not the address of the corporation's legal counsel.

³ O. Reg 39/02, s. (2) - (5).



COMPLETION OF APPLICATION

Before logging in to complete the application, please gather the required documents listed in this guide. Submission of the application and payment of the application fee must be completed online by logging in to the [Registrant Portal](#).

1. The individual applying for a Certificate of Authorization on behalf of the corporation must hold a current certificate of registration with the College and be a director of the corporation.
2. Each shareholder of the corporation must hold a current certificate of registration issued by the College.
3. Each director and officer must be a shareholder of the corporation.
4. The director applying on behalf of the corporation must submit the application.
5. The following documents must be uploaded with the application for a Certificate of Authorization:
 - The fee for the Certificate of Authorization of \$200. (By-law 7, Schedule A attached);
 - An Undertaking dated and signed by each shareholder of the corporation;
 - A copy of the Articles of Incorporation [not necessary for applications to renew a certificate of authorization unless the articles have been amended];
 - A corporation profile report of the corporation issued by a service provider contracted by the Ministry of Government and Consumer Services which indicates that the corporation is active;
 - A copy of the Certificate of Incorporation of the corporation [for applications for renewal this is only required if there have been new ones issued since the last application was submitted];
 - A copy of every Certificate of Incorporation for the corporation, unless it has been provided previously, that has been endorsed under the *Business Corporations Act* as of the day the application is submitted (if applicable).

UNDERTAKING

Each shareholder of the corporation must sign and date the Undertaking which is to be uploaded with the application for a Certificate of Authorization. Note that each shareholder must be listed in the application and must hold a current certificate of registration issued by the College.



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DECLARATION (SECTION D)

All formal declarations must be completed by the director of the corporation.

SUBMISSION OF THE APPLICATION AND RENEWAL

To submit your application and complete your renewal, you can log into the Registrant Portal and find Application or Renewal under the Health Professionals Corporations option in the menu on the left side of the screen. The Certificate of Authorization must be renewed annually by the 31st of March.



APPENDIX I

Section 3.2 of the Business Corporations Act (Excerpts)

Application of Act to professional corporations

3.2 (1) This Act and the regulations apply with respect to a professional corporation except as otherwise set out in this section and sections 3.1, 3.3 and 3.4 and the regulations. 2000, c. 42, Sched., s. 2.

Conditions for professional corporations

(2) Despite any other provision of this Act but subject to subsection (6), a professional corporation shall satisfy all of the following conditions:

1. All of the issued and outstanding shares of the corporation shall be legally and beneficially owned, directly or indirectly, by one or more members of the same profession.
2. All officers and directors of the corporation shall be shareholders of the corporation.
3. The name of the corporation shall include the words “Professional Corporation” or “société professionnelle” and shall comply with the rules respecting the names of professional corporations set out in the regulations and with the rules respecting names set out in the regulations or by-laws made under the Act governing the profession.
4. The corporation shall not have a number name.
5. The articles of incorporation of a professional corporation shall provide that the corporation may not carry on a business other than the practice of the profession but this paragraph shall not be construed to prevent the corporation from carrying on activities related to or ancillary to the practice of the profession, including the investment of surplus funds earned by the corporation. 2000, c. 42, Sched., s. 2; 2002, c. 22, s. 8; 2005, c. 28, Sched. B, s. 1 (1).

Deemed compliance

(2.1) A professional corporation that has a name that includes the words “société professionnelle” shall be deemed to have complied with the requirements of subsection 10 (1). 2004, c. 19, s. 3 (1).

Corporate acts not invalid

(3) No act done by or on behalf of a professional corporation is invalid merely because it contravenes this Act. 2000, c. 42, Sched., s. 2.

Voting agreements void

(4) An agreement or proxy that vests in a person other than a shareholder of a professional corporation the right to vote the rights attached to a share of the corporation is void. 2000, c. 42, Sched., s. 2.



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Unanimous shareholder agreements void

[\(5\)](#) Subject to subsection (6), a unanimous shareholder agreement in respect of a professional corporation is void unless each shareholder of the corporation is a member of the professional corporation. 2000, c. 42, Sched., s. 2; 2005, c. 28, Sched. B, s. 1 (2)...



APPENDIX II

ONTARIO REGULATION 39/02
made under the
Regulated Health Professions Act, 1991

CERTIFICATES OF AUTHORIZATION
(Excerpts)

...Eligibility

1. (1) A corporation is eligible to hold a certificate of authorization issued by a College if all the following conditions are met:

1. The articles of the corporation provide that the corporation cannot carry on a business other than the practice of the profession governed by the College and activities related to or ancillary to the practice of that profession.
2. In the case of a certificate of authorization issued by a College other than the College of Physicians and Surgeons of Ontario or the Royal College of Dental Surgeons of Ontario, all of the issued and outstanding shares of the corporation are legally and beneficially owned, directly or indirectly, by one or more members of the issuing College....
- 2.2 In the case of a certificate of authorization issued by the Royal College of Dental Surgeons of Ontario, each issued and outstanding voting share of the corporation is legally and beneficially owned, directly or indirectly, by a member of the College and each issued and outstanding non-voting share of the corporation is owned in one of the following ways:
 - i. It is legally and beneficially owned, directly or indirectly, by a member of the College.
 - ii. It is legally and beneficially owned, directly or indirectly, by a family member of a voting dentist shareholder.
 - iii. It is owned legally by one or more individuals, as trustees, in trust for one or more children of a voting dentist shareholder who are minors, as beneficiaries.
3. The name of the corporation meets the standards described in subsections (2) to (5). O. Reg. 39/02, s. 1 (1); O. Reg. 666/05, s. 2 (1).

(2) The name of the corporation must meet the requirements in section 3.2 of the *Business Corporations Act* and must not violate the provisions of any other Act. O. Reg. 39/02, s. 1 (2).

(3) The name of the corporation must include the surname of one or more shareholders of the corporation who are members of the College, as the surname is set out in the College register, and may also include the shareholder's given name, one or more of the shareholder's initials or a combination of his or her given name and initials. O. Reg. 666/05, s. 2 (2).

(4) The name of the corporation must indicate the health profession to be practised by members of the College through the corporation. O. Reg. 666/05, s. 2 (2).

(5) The name of the corporation must not include any information other than the information permitted or required by subsections (2), (3) and (4). O. Reg. 39/02, s. 1 (5).



Issuance of certificate

2. (1) A College shall issue a certificate of authorization to a corporation in respect of a particular profession if the corporation is eligible to hold one and applies for the certificate by giving the following information and documents to the Registrar:

1. A completed application in a form approved by the College.
2. The application fee required by the by-laws of the College.
3. A corporation profile report of the corporation issued by a service provider of the Ministry of Government and Consumer Services, which indicates that the corporation is active.
4. A copy of the certificate of incorporation of the corporation.
5. A copy of every certificate of the corporation that has been endorsed under the *Business Corporations Act* as of the day the application is submitted.
6. The formal declaration of a director of the corporation, certifying,
 - i. that the corporation is in compliance with section 3.2 of the *Business Corporations Act*, including the regulations made under that section, as of the date the declaration is executed,
 - ii. that the corporation does not carry on, and does not plan to carry on, any business that is not the practice of the profession governed by the College or activities related to or ancillary to the practice of that profession,
 - iii. that there has been no change in the status of the corporation since the date of the corporation profile report referred to in paragraph 3, and
 - iv. that the information contained in the application is complete and accurate as of the day the statutory declaration is executed.
7. The name of each person who is a shareholder of the corporation as of the day the application is submitted and, if the shareholder is a member of the College, his or her business address, business telephone number and registration number with the College as of that day.
8. The names of the directors and the officers of the corporation as of the day the application is submitted.
9. The address of the premises at which the corporation carries on activities as of the day the application is submitted. O. Reg. 39/02, s. 2 (1); O. Reg. 666/05, s. 3.

(2) A College may issue a revised certificate of authorization to a corporation if the corporation changes its name after the certificate of authorization has been issued to it. O. Reg. 39/02, s. 2 (2).

Refusal to issue

3. The College shall refuse to issue a certificate of authorization if the corporation is not eligible to hold one or if the corporation does not comply with section 2. O. Reg. 39/02, s. 3.

Duty to notify College of change of name or articles

4. (1) If a corporation that holds a certificate of authorization changes its name or its articles of incorporation, the corporation shall promptly notify the College and give the College a copy of a certificate of the corporation that has been endorsed under the *Business Corporations Act* indicating the change. O. Reg. 39/02, s. 4 (1).



(2) A corporation ceases to be eligible to hold a certificate of authorization if the corporation fails to notify the College when the corporation changes its name or its articles of incorporation or fails to give the College the certificate described in subsection (1). O. Reg. 39/02, s. 4 (2).

Duty to give Registrar declaration upon shareholder change

4.1 At the time that a corporation holding a certificate of authorization issued by the College of Physicians and Surgeons of Ontario or the Royal College of Dental Surgeons of Ontario notifies the Registrar under section 85.9 of the Code of a change in the shareholders of the corporation, the corporation shall also give the Registrar the statutory declaration of a director of the corporation, executed after the change of shareholders, certifying that the corporation is in compliance with section 3.2 of the *Business Corporations Act*, including the regulations made under that section, as of the date the statutory declaration is executed. O. Reg. 666/05, s. 4.

Annual renewal of certificate

5. The College shall renew a certificate of authorization for a corporation in respect of a particular profession on an annual basis if the corporation applies for the renewal by giving the following information and documents to the Registrar:

1. A completed application for renewal in a form approved by the College.
2. The annual renewal fee required by the by-laws of the College.
3. A corporation profile report of the corporation issued by a service provider contracted by the Ministry of Government and Consumer Services, which indicates that the corporation is active.
4. A copy of every certificate of the corporation that has been endorsed under the *Business Corporations Act* since the corporation's most recent application for a certificate of authorization or for renewal of its certificate of authorization.
5. The formal declaration of a director of the corporation, certifying,
 - i. that the corporation is in compliance with section 3.2 of the *Business Corporations Act*, including the regulations made under that section, as of the date the declaration is executed,
 - ii. that the corporation does not carry on, and does not plan to carry on, any business that is not the practice of the profession governed by the College or activities related to or ancillary to the practice of that profession,
 - iii. that there has been no change in the status of the corporation since the date of the corporation profile report referred to in paragraph 3, and
 - iv. that the information contained in the application for renewal is complete and accurate as of the date the declaration is executed.
6. The name of each person who is a shareholder of the corporation as of the day the application for renewal is submitted and, if the shareholder is a member of the College, his or her business address, business telephone number and registration number with the College as of that day.
7. The names of the directors and the officers of the corporation as of the day the application for renewal is submitted.



8. The address of the premises at which the corporation carries on activities as of the day the application for renewal is submitted. O. Reg. 39/02, s. 5; O. Reg. 666/05, s. 5.

Revocation of certificate

6. (1) The following are the grounds upon which a corporation's certificate of authorization may be revoked:

1. The corporation ceases to be eligible to hold a certificate of authorization.
2. The corporation ceases to practise the profession in respect of which the certificate of authorization was issued.
3. The corporation fails to comply with one or more of the requirements for a renewal of the certificate.
4. The corporation carries on any business that is not the practice of the profession governed by the College or activities related to or ancillary to the practice of that profession.
5. The corporation fails to notify the Registrar of a change in shareholders in accordance with section 85.9 of the Code....

(2) If the College proposes to revoke a corporation's certificate of authorization, the College shall give notice of the proposed revocation, setting out the date the revocation will take effect and the grounds for the proposed revocation. O. Reg. 39/02, s. 6 (2).

(3) The College shall revoke the corporation's certificate of authorization 60 days after the date on which the notice is given if any of the grounds for revocation exist on the revocation date specified in the notice. O. Reg. 39/02, s. 6 (3).

(4) The College shall notify the corporation if a corporation's certificate of authorization is revoked. O. Reg. 39/02, s. 6 (4).

Reinstatement after revocation

7. If a corporation's certificate of authorization is revoked, a new certificate of authorization may be issued to the corporation only if the corporation is eligible to hold one and applies for a new certificate in accordance with section 2. O. Reg. 39/02, s. 7.



APPENDIX III

College of Massage Therapists of Ontario By-Law No. 12

Professional Corporations

Interpretation

1. **Singular and Plural / Gender**

In these and all by-laws of the College, the singular shall include the plural, the plural shall include the singular, and any pronouns shall include all genders.

2. **Consistency with the *Regulated Health Professions Act, 1991 (RHPA, 1991)* and the *Massage Therapy Act, 1991***

All provisions of these and all by-laws of the College shall be interpreted in a manner consistent with the *RHPA, 1991* and the *Massage Therapy Act, 1991* and where any inconsistency is found to exist, the inconsistent provision shall, where practical, be severed from the by-law.

3. **Calculating Time**

A reference to the number of days between two events means calendar days and excludes the day on which the first event happens and includes the day on which the second event happens.

4. **Statutory Holidays**

A time limit that would otherwise expire on a statutory holiday or a weekend is extended to include the next day that is not a statutory holiday or a weekend.

Definitions

1. In this By-Law, unless otherwise defined or required by the context,

(A) "**Act**" means the *Massage Therapy Act, 1991*, and includes the regulations made under it;

(B) "**Appointed Council Member**" means a person appointed to Council by the Lieutenant Governor in Council;

(C) "**By-laws**" means all by-laws of the College;

(D) "**Code**" means the *Health Professions Procedural Code*, which is Schedule 2 of the *Regulated Health Professions Act, 1991*;



- (E) "**College**" means the College of Massage Therapists of Ontario (CMTO);
- (F) "**Council**" means the Council established under section 5 of the *Massage Therapy Act, 1991*;
- (G) "**Council Member**" means an Elected Council Member and/or Appointed Council Member;
- (H) "**Elected Council Member**" means a registrant of the College elected to Council in accordance with these by-laws, and includes an Academic Council Member;
- (I) "**Professional Corporation**" means a corporation that holds a certificate of authorization issued by the College;
- (J) "**Registrant**" means a person or health profession corporation registered with the College;
- (K) "**Registrar**" means the Registrar and Chief Executive Officer of the College, or in the case of the absence or inability of the Registrar, the Deputy Registrar of the College and/or includes a person appointed as Interim Registrar by the Council;
- (L) "**RHPA**" means the *Regulated Health Professions Act, 1991*, including its associated regulations and the *Code*;
- (M) "**Professional Corporation**" means the incorporated business of an individual or group of Massage Therapists providing Massage Therapy services.

Any term not defined in this By-Law shall have the meaning provided to it in the *RHPA, 1991* or the *Massage Therapy Act, 1991*.

Professional Corporation Obligations to Provide Information

2. Every registrant shall, for every professional corporation of which the registrant is a shareholder, provide in writing the following information on the application and annual renewal forms for a certificate of authorization, within 30 days of a written request of the Registrar, and within 30 days of any change in the information occurring:
 - (A) The name of the professional corporation as registered with the Ministry of Government and Consumer Services;
 - (B) Any business names used by the professional corporation;
 - (C) The name, as set out in the register, and registration number of each shareholder of the professional corporation;
 - (D) The name, as set out in the register, of each officer and director of the professional corporation, and the title or office held by each officer and director;
 - (E) The principal practice address, telephone number, facsimile number and email address of the professional corporation;



(F) The address and telephone number of all other locations, other than residences of clients, at which the professional services offered by the professional corporation are provided; and

(G) A brief description of the professional activities carried out by the professional corporation

Fees

3. The following fees will be the amounts specified in By-Law No. 7:

(A) Application for certificate of authorization, including a reinstatement of a certificate of authorization, for a professional corporation;

(B) Annual renewal of a certificate of authorization;

(C) An administrative fee for each notice sent by the Registrar, due within 30 days of the notice being sent to a professional corporation or a member listed in the College's records as a shareholder in a professional corporation, for failure of the corporation or the member to renew the certificate of authorization on time; and

(D) Issuing a document or certificate respecting a professional corporation, other than the first certificate of authorization or the annual renewal of a certificate of authorization.

Administration

4. This By-Law is to be administered by the Registrar.

5. This By-Law comes into force on the date enacted.

Enacted June 24, 2002

Amended May 2015, September 2021